TRANSCRIPT OF RECORD.

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1902.

No. 285.

THE BOARD OF DIRECTORS OF THE CHICAGO THEOLOGICAL SEMINARY, PLAINTIFF IN ERROR,

vs.

THE PEOPLE OF THE STATE OF ILLINOIS *EX REL.* SAMUEL B. RAYMOND, COUNTY TREASURER AND *EX OFFICIO* COUNTY COLLECTOR OF COOK COUNTY, ILLINOIS.

IN ERROR TO THE SUPREME COURT OF THE STATE OF ILLINOIS.

FILED MARCH 8, 1902.

(18,439.)

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THE BOARD OF DIRECTORS OF THE CHICAGO THEOLOGICAL SEMINARY, PLAINTIFF IN ERROR,

vs.

THE PEOPLE OF THE STATE OF ILLINOIS *EX REL.* SAMUEL B. RAYMOND, COUNTY TREASURER AND *EX OFFICIO* COUNTY COLLECTOR OF COOK COUNTY, ILLINOIS.

IN ERROR TO THE SUPREME COURT OF THE STATE OF ILLINOIS.

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JUDD & DETWEILER, PRINTERS, WASHINGTON, D. C., SEPTEMBER 24, 1902.

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a UNITED STATES OF AMERICA, ss:

The President of the United States of America to the honorable the judges of the supreme court of the State of Illinois, Greeting:

Because in the record and proceedings, as also in the rendition of the judgment of a plea which is in the said supreme court of the State of Illinois before you, or some of you, being the highest court of law or equity of the said State in which a decision could be had in said suit, between The Board of Directors of the Chicago Theological Seminary, appellant, and The People of the State of Illinois *ex rel.* Samuel B. Raymond, county treasurer and *ex officio* county collector of Cook county, Illinois, appellee, wherein the validity of the statute of the State of Illinois, being the general revenue act of the State of Illinois, approved March 30, 1872, and in force July 1, 1872, entitled "An act for the assessment of property and for the levy and collection of taxes" with its amendments, was drawn in question in said suit by said The Board of Directors of the Chicago Theological Seminary, on the ground that the said general revenue act of the State of Illinois impaired the obligation of the contract arising from the charter granted to the plaintiff in error by the State of Illinois, and was repugnant to the Constitution of the United States, and the decision of said supreme court of Illinois was in favor of the validity of said statute; and in said suit the validity of the authority exercised by the officers of the State of Illinois under said general revenue act, in levying the taxes for which judgment was rendered in said suit and in rendering said judgment, was also drawn in question in said suit by said The Board of Directors of the Chicago Theological Seminary on the ground that said authority exercised under said statute impaired the obligation of the contract arising from the charter granted to the plaintiff in error by the State of Illinois, and was repugnant to the Constitution of the United States, and

b the decision of the supreme court of Illinois was in favor of the validity of said authority so exercised under said act; and certain rights and privileges were also claimed under the Constitution of the United States by said The Board of Directors of the Chicago Theological Seminary, and said rights and privileges were specially set up and claimed under said Constitution, and said supreme court of the State of Illinois erroneously decided against said rights of the said The Board of Directors of said Chicago Theological Seminary;

From all of which the said The Board of Directors of the Chicago Theological Seminary alleges that it appears in said record and proceedings in said suit, that manifest error has occurred, to the great damage of said The Board of Directors of the Chicago Theological Seminary;

We being willing that the error if any hath been, should be duly corrected, and full and speedy justice done to the parties aforesaid in this behalf, do command you, if judgment be therein given, that then under your seal, distinctly and openly, you send the record and

proceedings aforesaid, with all things concerning the same, to the Supreme Court of the United States, together with this writ, so that you may have the same at Washington within 30 days from the date hereof, in the said Supreme Court to be then and there held, that the record of proceedings aforesaid being inspected, the said Supreme Court may cause further to be done therein to correct that error, what of right, and according to the laws and customs of the United States should be done.

Witness the Honorable Melville W. Fuller, Chief Justice of the United States the fifth day of February in the year of our Lord one thousand nine hundred and two, and of our Independence the one hundred and twenty-sixth year.

The Seal of the Circuit Court of the United States for the South'n Dist. Ill.

JAMES T. JONES,
Clerk of the Circuit Court of the United States for the Southern District of Illinois.

[Endorsed:] Writ of error.

c In the Supreme Court of Illinois.

THE BOARD OF DIRECTORS OF THE CHICAGO Theological Seminary, Appellant,
vs.
THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* Samuel B. Raymond, County Treasurer and *ex Officio* County Collector of Cook County, Illinois, Appellee.

Appeal from the County Court of Cook County.

I, Christopher Mamer, clerk of the supreme court of the State of Illinois, elected in and for the northern grand division thereof, and keeper of the files and records thereof, do hereby certify that on the fifth day of February, in the year of our Lord one thousand nine hundred and two (A. D. 1902), a copy of the foregoing writ of error for the defendant in error was lodged in my office at Springfield, Illinois.

In testimony whereof, I have hereunto set my hand and caused the seal of the said supreme court of the State of Illinois to be hereunto affixed, at Springfield, in said State, this 10th day of February, A. D. 1902.

[Seal of the Supreme Court, State of Illinois, Aug. 23, 1818.]

CHRISTOPHER MAMER,
Clerk of said Supreme Court, as Aforesaid.

d UNITED STATES OF AMERICA, *ss:*

To the People of the State of Illinois *ex rel.* Samuel B. Raymond, county treasurer and *ex officio* county collector of Cook county, Illinois, Greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States, to be holden at Washington, within thirty (30) days from the date hereof, pursuant to a writ of error filed in the clerk's office of the supreme court of the State of Illinois, wherein The Board of Directors of the Chicago Theological Seminary is plaintiff in error and you are defendant in error, to show cause, if any there be, why the judgment in the said writ of error mentioned should not be corrected and why speedy justice should not be done to the parties in that behalf.

Witness the Honorable Jacob W. Wilkin, chief justice of the supreme court of the State of Illinois, this 5th day of February, in the year of our Lord one thousand nine hundred and two.

JACOB W. WILKIN,
Chief Justice of the Supreme Court of the State of Illinois.

We hereby acknowledge due service of the above citation.

EDWIN W. SIMS,
FRANK L. SHEPARD,
WILLIAM F. STRUCKMANN,
Attorneys for the People of the State of Illinois ex Rel., etc., the Appellee in said Cause in the Supreme Court of Illinois.

e In the Supreme Court of Illinois.

THE BOARD OF DIRECTORS OF THE CHICAGO Theological Seminary, Appellant, *vs.* THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* Samuel B. Raymond, County Treasurer and *ex Officio* County Collector of Cook County, Illinois, Appellee.	Appeal from the County Court of Cook County.

I, Christopher Mamer, clerk of the supreme court of the State of Illinois, elected in and for the northern grand division thereof, and keeper of the files and records thereof, do hereby certify that on the 10th day of February, in the year of our Lord one thousand nine hundred and two (A. D. 1902), a copy of the foregoing citation and acknowledgement of service thereof was lodged in my office at Springfield, Illinois.

In testimony whereof, I have hereunto set my hand and caused the seal of the said supreme court of the State of Illinois to be hereunto affixed, at Springfield, in said State, this 10th day of February, A. D. 1902.

[Seal of the Supreme Court, State of Illinois, Aug. 23, 1818.]

CHRISTOPHER MAMER,
Clerk of said Supreme Court, as Aforesaid.

f In the Supreme Court of Illinois.

THE BOARD OF DIRECTORS OF THE CHICAGO THEOLOGICAL SEMINARY, Appellant, *vs.* THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* Samuel B. Raymond, County Treasurer and *ex Officio* County Collector of Cook County, Illinois, Appellee.	Appeal from the County Court of Cook County.

I, Christopher Mamer, clerk of the supreme court of the State of Illinois, elected in and for the northern grand division thereof, and keeper of the files and records thereof, by virtue of the foregoing writ of error and in obedience thereto, do hereby certify that the following pages, numbered consecutively from one (1) to forty-eight (48), inclusive, contain a true and complete transcript and copy of the record and proceedings had in said court in the cause which is above entitled, and of the whole thereof, including the opinion of the court filed in said cause and the certificate of the chief justice of said court, as all the above now remain of record and on file in my said office. Pages numbered 49 to 55, inclusive, include the errors assigned upon said record.

In testimony whereof, I have hereunto set my hand and caused the seal of the said supreme court of the State of Illinois to be hereunto affixed, at Springfield, in said State, this 10th day of February, A. D. 1902.

[Seal of the Supreme Court, State of Illinois, Aug. 23, 1818.]

CHRISTOPHER MAMER,
Clerk of said Supreme Court, as Aforesaid.

1 At a supreme court, begun and held at Springfield on Tuesday, the first day of October in the year of our Lord one thousand nine hundred one, within and for the State of Illinois.

Present: Jacob W. Wilkin, chief justice, Benjamin D. Magruder, justice, James H. Cartwright, justice, John P. Hand, justice, Joseph N. Carter, justice, Carroll C. Boggs, justice, James B. Ricks, justice. Howland J. Hamlin, attorney general. Charles M. Woods, sheriff.

Attest: CHRISTOPHER MAMER, *Clerk.*

Be it remembered, that heretofore to wit: on the twenty-fifth day of September, A. D. 1901, there was filed in the office of the clerk of said court a certain transcript of the record and proceedings of the county court of Cook county in a cause entitled in this court The Board of Directors of the Chicago Theological Seminary, a corporation, etc. *vs.* The People of the State of Illinois, *ex rel.* Samuel B. Raymond, county treasurer and *ex officio* county collector of Cook county, which said transcript is in the words and figures following, viz:

2 UNITED STATES OF AMERICA.

STATE OF ILLINOIS, } ss.:
County of Cook, }

Pleas before the Honorable Richard S. Farren, county judge of Lee county, presiding as judge of the county court of Cook county at the request and in the absence of the Honorable Orrin N. Carter, sole presiding judge of the county court of Cook county, in the State of Illinois, at a regular term of said county court of Cook county begun and holden at the court-house, in the city of Chicago, in said county and State, on the second Monday, being the 8th day, of July, in the year of our Lord one thousand nine hundred and one, and of the Independence of the United States of America the one hundred and twenty-sixth.

Present: The Honorable Richard S. Farren acting judge of the county court of Cook county. Ernest J. Magerstadt, sheriff of Cook county.

Attest: PHILIP KNOPF, *Clerk*.

Be it remembered that heretofore, to wit: on the 8th day of July in the year of our Lord one thousand nine hundred and one the same being one of the days of the July term of the county court of Cook county, the following certificate of publication was filed with the clerk of said court in words and figures as follows to wit:

Office of the county treasurer and *ex officio* county collector of Cook county, Illinois.

CHICAGO, *June 14th*, 1901.

The following is a list of delinquent lands and lots in the county of Cook and State of Illinois upon which remain due and unpaid the taxes levied and assessed for the year 1900, and upon which remain due and unpaid the amounts for which said lands and lots have been previously forfeited to the State of Illinois (where any such forfeitures are noted) and which remained unpaid on the first day of

3 November A. D. 1900, and interest and printers' fees added to said amounts as required by law, and upon which also remain due and unpaid back taxes for the year 1899 and prior years added (where the same are specifically set forth) together with the interest and printers' fees thereon if any contained and set forth in the collector's books with the warrants attached thereto issued by the county clerk of said county for the year 1900 which now remain due and unpaid and the total amount due and unpaid on each tract of land or lot and the taxes for the year 1900 due and unpaid bear interest from the 1st of May 1901 at the rate of 1 per cent. per month until paid or forfeited, parts or fractions of a month being reckoned as a month.

Explanatory.—In this list in all places where no other notation is made the figures in the column headed "$" (meaning dollars) and "cts." (meaning cents) represent the taxes due and unpaid for

the year 1900. When the letters "for." are placed to the left of the figures in this column they are intended for an abbreviation of the word "forfeiture" and denote that the amounts set down to the right of the same are the amounts due on said lands and lots previously forfeited to the State and remaining due and unpaid on the 1st day of November, A. D. 1900. When back taxes are extended the year for which such taxes are due is placed to the left of the amount.

4 Canal trustees' subdiv. of sec. 7, T. 39, R. 14:

	Lot.	Bl'k.	
Ch'go Theo. Seminary	10	11	
E. ½	11	"	35.10

Subdivision of lots 5 & 6, S. bl'k 3, bl'k 50:

	Sublot.		
Ch'go Theo. Seminary	1		
	2		
	3		
	4	...	487.34

Ashland 2nd add'n to Chicago in sec. 18, T. 39, R. 14:

	Sublot.	Lot.	Bl'k.	
J. K. Pearsons	1	4	16	89.45

Bronson's add'n to Chicago, assessors' divi. of lots 9 and 10:

	Sublot.		
Ch'go Theo. Seminary	1	...	712.27

James W. Scoville's subdiv. of W. ½ N. E. ¼, sec. 7, T. 39, R. 13, subdivision of lot 23:

	Sublot.		
C. Scoville	16	...	18.56
"	17	...	8.09
"	19	...	8.09
Ch'go Theo. Seminary	20		
	21	...	26.50
J. Scoville	23	...	8.09
Ch'go Theo. Seminary	24	...	19.68
C. Scoville	25	...	8.09
"	26	...	8.09

Maywood, being a subdiv. of S. ½ S. W. ¼, sec. 2, T. 39, R. 12; W. ½ sec. 11, T. 39, R. 12; S. W. ¼ sec. 14, T. 39, R. 12:

	Lot.	Bl'k.	
Mead & Co.	23	206	3.22
"	24	"	3.22
"	25	"	3.22
"	26	"	3.22
"	27	"	3.22

Ch'go Theo. Seminary:

E. 10 acres, S. 30 acres, W. ½ N. W. ¼, sec. 28, T. 40, R. 13. 50.65

5 Western add'n, a subdiv. of W. ½ S. E. ¼, sec. 15, T. 39, R. 12:

	Lot.	Bl'k.	
F. E. Ballard	1	1	.72
"	2	"	.56
"	3	"	.56

Chytrau's add'n to Argyle, S. W. ¼, sec. 8, T. 40, R. 14, being S. 23 acres of N. 47 acres E. of Green Bay road, and lots 1 to 16 of A. J. Brown's subdiv. of S. W. ¼ subdivision of lot 44, Brown's 2nd add'n to Argyle, and bl'k 6:

	Lot.		
G. W. Bennett	12	...	16.15

Bradish & Mizner's addition to Riverside, being a subdiv. of E. ½ N. E. ¼, sec. 24, T. 39, R. 12:

	Lot.	Bl'k.	
Ch'go Theo. Seminary	19	16	1.43
"	20	"	1.43

Canal trustees' subdiv. of sec. 7, T. 39, R. 14; assessors' divi. of part of lot 2 and all of lots 3 to sublot:

	Lot.	Bl'k.	
Ch'go Theo. Seminary E. 19.43 ft. 4	7 "	64 "	76.96

Bickerdike's addition to Chicago:

	Lots.	Bl'k.	
Ch'go Theo. Seminary	32 to 36	20	116.18

Union Park addition to Chicago:

	Lot.	Bl'k.	
W. A. Wells	16	...	
"	17	...	
"	18	...	
"	19	1	1541.06

Circuit Court part'n S. W. ¼, sec. 8, T. 39, R. 14, Eastman's subd'n of part of lots 7 and 8:

	Sublot.		
Ch'go Theo. Seminary	2	...	76.05
"	5	...	
" (private alley S. and adj.)	5	...	76.05

6 Ashland 2nd add'n to Chicago, assessors' divi. of lots 12 to 16, bl'k 9:

	Sublot.			
Ch'go Theo. Seminary.....	4	...		37.86

School Section add'n to Chicago:

	Sublot.	Lot.	Bl'k.	
Cent Steam Laundry.....	6	3	...	
	7	to	...	
	8	4	26	611.92

Public notice is hereby given that the undersigned county treasurer and *ex officio* county collector of Cook county State of Illinois will apply to the county court of said county at the July term thereof, to commence on the second Monday in July, A. D. 1901, being the eighth (8th) day of July, A. D. 1901, for judgment against the delinquent lands lots and real estate described in the preceding list for taxes for the year 1900 and interest and costs due thereon and for the amounts for which said lands lots and real estate had been forfeited to the State of Illinois for the taxes previous to the first day of November A. D. 1900 and remaining due and unpaid on the said 1st day of November together with interest and costs due thereon and for back taxes for the year 1899 and prior year- added and the interest and costs due thereon and for an order to sell said lands lots and real estate for the satisfaction thereof and also that on the fourth Monday next succeeding the second Monday in July A. D. 1901 being the fifth (5th) day of August A. D. 1901 at the hour of 9 o'clock a. m. all the lands lots and real estate described in said list against which judgment shall have been rendered and for the sale of which an order shall have been made, will be exposed to public sale at the county building where the county court is held in said county situate on Clark street between Randolph and Washington streets in the city of Chicago in said county of Cook for the amount of taxes interest and costs due thereon respectively.

7 Dated Chicago, June 14th, 1901.

S. B. RAYMOND,
County Treasurer and ex Officio County Collector of Cook County, Illinois.

STATE OF ILLINOIS, } ss:
Cook County, }

I, Wm. Penn Nixon, being first duly affirmed depose and say, that I am the publisher of the Daily Inter-Ocean, and that the foregoing list of lands and lots contained in the newspaper known as the Daily Inter-Ocean, to which this certificate is attached is a list of the delinquent lands and lots upon which remains due and unpaid the taxes levied and assessed for the year 1900 (and prior years), together with the amounts for which said lands had been previously forfeited to the State of Illinois (when such forfeitures are noted) and which remain due and unpaid on the first day of November A. D. 1900; and

also a list of delinquent lands and lots upon which remains due and unpaid special assessments and special taxes levied and assessed by the following corporate authorities, viz: "The Village of Barrington" "The Village of Blue Island" "The Town of Cicero" "The Village of Chicago Heights" "The Village of Desplaines" "The City of Evanston" "The Village of Glencoe" "The Village of Grossdale" "The Village of Harlem" "The City of Harvey" "The Village of La Grange" "The Village of La Grange Park" "The Village of Maywood" "The Village of Melrose Park" "The Village of Morgan Park" "The Village of Palatine" "The Village of Park Ridge" "The Village of Riverside" "The Village of River Forest" "The Village of Steger" "The Village of Western Springs" "The Village of Wilmette" "The City of Chicago" "The Board of South Park Commissioners" "The Board of West Park Commissioners" "The Ridge Avenue Park District" "The Town of Lake View" "The Bremen Drainage District No. 1" "The Orland Drainage
8 District No. 4" with notices hereto attached, and that the same were duly published and advertised pursuant to law, once in the Daily Inter-Ocean, a newspaper printed and published in the county of Cook and State of Illinois and the whole of said advertisement was contained in one edition of said newspaper said newspaper being a newspaper of general circulation throughout said county, and that the date of the newspaper containing the same was the 14th day of June A. D. 1901.

In witness whereof, I have hereunto set my hand and seal this 20th day of June A. D. 1901.

WM. PENN NIXON, *Publisher.*

Subscribed declared and affirmed to before me this 20th day of June A. D. 1901.

[SEAL.]

FRED W. UHL,
Notary Public.

9 UNITED STATES OF AMERICA.

STATE OF ILLINOIS, } ss:
County of Cook, }

Pleas before the Honorable Orrin N. Carter, sole presiding judge of the county court of Cook county, in the State of Illinois, at a regular term of said county court of Cook county began and holden at the court-house, in the city of Chicago, in said county and State, on the second Monday, being the eight- day, of July, in the year of our Lord one thousand nine hundred and one, and of the Independence of the United States of America the one hundred and twenty-sixth.

Court opened by proclamation

Present thereat the Honorable Orrin N. Carter judge of the county court of Cook county. Charles S. Deneen State's attorney. Ernest J. Magerstadt sheriff of Cook county.

Attest: PHILIP KNOPF,
Clerk of the County Court of Cook County.

In the matter of the application of SAMUEL B. RAYMOND, county treasurer and *ex officio* collector of the revenue of Cook county, in the State of Illinois, for judgment for delinquent State, county, town, school, road, city, village, park, drainage, assessment and corporation taxes, and assessments levied and assessed upon the lands and lots in the county of Cook, in the State of Illinois, for the year 1900, and for the due and unpaid back taxes of 1899 and prior years added, and for forfeitures to the State, together with interest, printers' fees, and costs due and unpaid thereon.

10 And now on this eight (8) day of July A. D. 1901 comes into court Samuel B. Raymond county treasurer and *ex officio* collector of the revenue of Cook county, in the State of Illinois, by Charles S. Deneen State's attorney, in behalf of the People of the State of Illinois, and by Edwin W. Sims county attorney of Cook county, and by Charles M. Walker corporation counsel of the city of Chicago in said county and by the attorneys respectively of the various boards of park commissioners in said county, and applies for judgment for the delinquent State, county, town, school, road, city, village, park, drainage assessment and corporation taxes and assessments, levied and assessed upon the lands and lots in the county of Cook in the State of Illinois for the year 1900 and for the due and unpaid back taxes of 1899, and prior years added, and for forfeitures to the State, together with interest printers' fees and costs due and unpaid thereon, the record of the delinquent list of said delinquent taxes, assessments, forfeitures, back taxes, interest, printers' fees and costs being contained and fully set forth in ninety-two (92) volumes numbered one (1) to ninety-two (92) inclusive and hereinafter following and it appearing to the court and the court finding from evidence here adduced that due notice as required by law has been given of this application for judgment and of the time and place thereof. Thereupon on motion of said Samuel B. Raymond by his attorney respectively as hereinabove set out.

It is ordered by the court that any and all parties desiring to object to the rendition of judgment herein file their objections in writing on or before 10 a. m. Wednesday July 10th A. D. 1901.

11 The following is a list of delinquent lands and lots in the county of Cook and State of Illinois upon which remain due and unpaid the taxes and special assessments levied and assessed for the year 1900, and upon which remain due and unpaid the amounts for which said lands and lots had been previously forfeited to the State of Illinois and which remained unpaid on the first day of November A. D. 1900 and interest and printers' fees added to said amounts as required by law and upon which also remain due and unpaid back taxes of 1899, and prior years added embracing the delinquent taxes and special assessments together with the interest and printers' fees thereon, if any, contained and set forth in the collector's books with the warrant for the collection of the same attached thereto issued by the county clerk of said county for the year

1900, which now remain due and unpaid and showing the names of the owners thereof so far as known, the proper description of the lands and lots the valuation on which the tax is extended the amounts of the consolidated and other taxes and special assessments for the year 1900, the amount for which said lands and lots had been previously forfeited to the State of Illinois, with interest and printers' fees added, the amount of the back taxes interest and other costs, if any, against each parcel of land or lot respectively and the due and unpaid taxes for the year, 1900, bear interest from the first day of May 1901, at the rate of one per cent. per month until paid or forfeited parts or fractions of a month are reckoned as a month, all of which taxes and special assessments so levied and assessed for said years and hereinafter set forth and enumerated and interest, and printers' fees and other costs due thereon respectively S. B. Raymond county treasurer and *ex officio* county collector of said county has been unable to collect, and which said list is this day reported to the county clerk of said county and duly filed.

Owner's name.	Description.							Valuation as equalized by State board of equalization.	Amount of consolidated and other taxes levied for year 189-.	Total tax.	Amount of interest under section 177, revenue law, to date of judgment.	Costs up to and including entry of judgment.	Total amount of judgment.
	Section.	Town.	Range.	Lot.	Sublot.	Lot.	Block.						
								Dollars.	*Dollars. Cts.*	*Dollars. Cts.*	*Dollars. Cts.*	*Cts.*	*Dollars. Cts.*
Western add'n subd'n of W. ½ S. E. ¼	15	39	12										
F. E. Ballard						1	1	12	72	72	02	18	92
" " "						2	"	9	56	56	02	18	76
" " "						3	"	9	56	56	02	18	76
Bradish & Mizner's add'n to Riverside, being a subd'n of E. ½ N. E. ¼	24	39	12										
Ch'go Theo. Seminary						19	16	18	1 43	1 43	04	18	1 65
" " "						20	"	18	1 43	1 43	04	18	1 65
Maywood, being a sub. in	2, 11, 14	39	12										
A. B. Mead & Co						23	206	37	3 22	3 22	10	18	3 50
" " "						24	"	37	3 22	3 22	10	18	3 50
" " "						25	"	37	3 22	3 22	10	18	3 50
" " "						26	"	37	3 22	3 22	10	18	3 50
" " "						27	"	37	3 22	3 22	10	18	3 50
James W. Scoville's subd'n of W. ½ N. E. ¼	7	39	13										
Subd'n of							23						
C. B. Scoville						16	"	177	18 56	18 56	56	18	19 30
" "						17	"	77	8 09	8 09	24	18	8 51
" "						19	"	77	8 09	8 09	24	18	8 51
Ch'go Theo. Seminary						20	"	253	26 50	26 50	80	36	27 66
" " "						21	"						
J. W. Scoville						23	"	77	8 09	8 09	24	18	8 51
Ch'go Theo. Seminary						24	"	188	19 68	19 68	59	18	20 45
C. B. Scoville						25		77	8 09	8 09	24	18	8 51
" "						26		77	8 09	8 09	24	18	8 51
Ch'go Theo. Seminary E. 10 acs. S. 30 acs. W. ¼ S. W. ¼	28	40	13					654	50 65	50 65	1 52	18	52 35
Bikerdike's add'n to Chicago						32 to 36	29 "	1256	116 18	116 18	3 49	28	119 95
Ch'go Theo. Seminary.													

Ch'go Theo. Seminary E. ⅓								46	380	35 16	35 16		
Ch'go Theo. Seminary				Sublot 1, 2, 3, 4	Lot 5 and 6	3	50 "	5270	487 34	487 34	14 62	72	502 68
Assessors' div'n of part lot 2 and all of					Lot 3 to 7	64							
Ch'go Theo. Seminary E. 19.43 ft				Sublot 4	"	"		832	76 96	76 96	2 31	18	79 45
Union Park add'n to Chicago:													
W. A. & A. E. Wells					16	1 "							
" " " "					17	"		16665	1541 06	1541 06	43 26	72	1588 01
" " " "					18	"							
" " " "					19	"							
Circuit court partition of S. W. ¼	8	39	14										
Eastman's subd'n of part of					7 and 8								
Ch'go Theo. Seminary				Sublot 2	"			411	76 05	76 05	2 28	18	78 51
" " " private alley S. and adj				5	"			822	76 05	76 05	2 28	18	78 51
" " "				5	"								
School Section add'n to Chicago:													
Cent. Steam Laundry				6	3 and 4	26		6617	611 92	611 92	18 36	54	630 82
" " "				7	"	"							
				8	"	"							
Chytraus add'n to Argyle in S. W. ¼ Subd'n of L. 44 Brown's 2nd add'n to Argyle and	8	40	14		12	6 "		199	16 15	16 15	48	18	16 81
Geo. W. Barnett													
Ashland 2nd addition to Chicago in	18	39	14	1	1 to 4	16		967	89 45	89 45	2 68	18	92 31
J. H. Pearson													
Assessors' division of					12 to 16	9							
Ch'go Theo. Seminary				4	"	"		469	37 86	37 86	1 14	18	39 18
Bronson's add'n to Chicago:													
Assessors' div'n of						9 & 10							
Ch'go Theo. Seminary					1	"		8078	712 27	712 27	21 37	18	733 82

13 STATE OF ILLINOIS, } ss:
County of Cook, }

I, S. B. Raymond collector of the county of Cook do solemnly swear that the foregoing is a true and correct list of the delinquent lands and lots within the county of Cook upon which I have been unable to collect the taxes and special assessments, interest and printers' fees charged thereon as required by law for the year or years therein set forth, that said taxes remain due and unpaid as I verily believe.

S. B. RAYMOND,
Collector of Cook County, Illinois.

Subscribed and sworn to before me this eight (8) day of July A. D. 1901.

PHILIP KNOPF,
[SEAL.] *Clerk of the County Court of Cook County, Illinois.*

UNITED STATES OF AMERICA.

STATE OF ILLINOIS, } ss:
County of Cook, }

Pleas before the Honorable Orrin N. Carter, sole presiding judge of the county court of Cook county, in the State of Illinois, at a regular term of said county court of Cook county began and holden at the court-house, in the city of Chicago, in said county and State, on the second Monday, being the eight day, of July, in the year of our Lord one thousand nine hundred and one, and of the Independence of the United States of America the one hundred and twenty-sixth.

Court opened by proclamation.

14 Present thereat the Honorable Orrin N. Carter judge of the county court of Cook county. Charles S. Deneen State's attorney. Ernest J. Magerstadt sheriff of Cook county.

Attest: PHILIP KNOPF,
Clerk of the County Court of Cook County.

In the matter of the application of SAMUEL B. RAYMOND, county treasurer and *ex officio* collector of the revenue of county of Cook, in the State of Illinois, for judgment and order of sale on delinquent taxes and special assessments levied and assessed for the year 1900 and prior years.

And now to wit: on this day, the eight day of July, in the year of our Lord one thousand nine hundred and one, the same being one of the days of the July term A. D. 1901, of this court, again comes the said Samuel B. Raymond county treasurer and *ex officio* county collector of the revenue of Cook county, by Edwin W. Sims, county attorney, and moves the court for judgment and order of sale against the lands and lots contained in the *following* list, said list comprising volumes one (1) to ninety-two (92) inclusive and known

as the Tax, Judgment, Sale, Redemption and Forfeiture Record, for the amount of said delinquent taxes interest, penalties and costs due and unpaid thereon for the year A. D. 1900, and prior years.

And it appearing to the court, that due notice has been given of the intended application for a judgment and order made or cause shown, except as to the property described in the objections on file, why judgment should not be entered against said lands and lots, for the amount of said delinquent taxes, interest, penalties and costs, due and unpaid thereon, for the year or years herein set forth.

15 Therefore it is considered by the court that judgment be and is hereby entered against the aforesaid tract or tracts or lots of land or parts of tracts or lots (as the case may be) except as to the property described in the objections on file in favor of the people of the State of Illinois, for the sum annexed to each, being the amount of taxes, interest penalties and costs due severally thereon.

And it is ordered by the court that the said several tracts or lots of land, except as to the property described in the objections on file, be sold as the law directs, to satisfy the amount of taxes interest, penalties and costs annexed to them severally.

ORRIN N. CARTER,
Judge of the County Court of Cook County.

STATE OF ILLINOIS, }
County of Cook, } *ss:*

I, Philip Knopf, clerk of the county court in and for the county of Cook in the State aforesaid do hereby certify, that the above and foregoing being volumes one to ninety-two inclusive and known as the Tax Judgment, Redemption and Forfeiture Record, is a true and correct record of the delinquent real estate in said county against which judgment and order of sale was duly entered in the county court of said county on the 8th day of July 1901, for the amount of the taxes, special assessments, interest and costs due severally thereon as therein set forth, and that the judgment and order of court in relation thereto fully appears on said record.

In testimony whereof I have hereunto set my hand and affixed the seal of said county court at my office in the city of Chicago, in said county this 5th day of August A. D. 1901.

[SEAL.] PHILIP KNOPF,
Clerk of the County Court of Cook County.

16 And afterwards to wit: on the 9th day of July A. D. 1901 there was filed with the clerk of said court certain objections in words and figures, to wit:

STATE OF ILLINOIS, }
Cook County. }

In the County Court of Cook County, July Term, A. D. 1901.

In the Matter of the Application of SAMUEL B. Raymond, County Treasurer and *ex Officio* County Collector, etc., of Cook County,	Application for Judgment for General Taxes of the Year 1900.
vs.	
THE BOARD OF DIRECTORS OF THE CHICAGO Theological Seminary, Pleaded, etc.	

Now come the Board of Directors of the Chicago Theological Seminary, a corporation organized under the laws of the State of Illinois, owner of and interested in the different tracts of land and lots respectively, set forth in Schedule "A" hereto attached, by David Fales, its attorney, and objects to judgment being rendered against the said lots and tracts of land for any amount whatever for taxes, for the following reasons:

First. That by clause five of the charter of this objector granted to it by the State of Illinois, all the property of every kind and description of this objector is exempt from all taxes of every kind and description and that the general revenue act of the State of Illinois passed in the year 1872 with its amendments, being chapter
17 120 of the Revised Statutes of Illinois, is an impairment of the obligation of the contract between the State of Illinois and this objector arising from the said charter and its acceptance by this objector; and the said general revenue act of the State of Illinois is a violation of clause one, section ten article one, of the Constitution of the United States.

Second. That the State of Illinois in the year 1855, granted to this objector a charter, and by the provisions of sections 5 of said charter all property of every kind and description at any time owned, belonging to or appertaining to this objector, is and shall be exempt from the payment of all taxes whatever.

That after said charter was granted to this objector, the said charter was duly accepted by this objector; and since said acceptance all the lands of this objector against which judgment is sought for taxes was bought by this objector, and are now owned by it, that the general revenue act of the State of Illinois passed in the year 1872 with its amendments now in force, being chapter 120 of the Revised Statutes of Illinois, under which the said county treasurer and *ex officio* county collector of Cook county is seeking to obtain judgment against the lands of this objector in this proceeding, impairs the obligation of said legislative contract between the State of Illinois and this objector arising from the said charter, and is a violation of paragraph one, section ten, article one of the Constitution of the United States.

Third. That the general revenue act of the State of Illinois approved March 30, 1872, and in force July 1, 1872, entitled: "An act for the assessment of property and for the levy and collection of

taxes," as amended and in force at the date of the levy of the said taxes, and the action of the officers of the State of Illinois thereunder, impaired the obligation of the contract between the State of Illinois and this objector, arising from section 5 of the charter of objector granted to it by the State of Illinois, and was repugnant to clause 1, section 10, article 1, of the Constitution of the United States.

18 *Fourth.* That by the charter of this objector granted to it by the State of Illinois all property of this objector is free and exempt from all taxes of every kind and description.

Wherefore, this objector objects to judgment being rendered against its lands for any taxes whatever.

THE BOARD OF DIRECTORS OF THE CHICAGO THEOLOGICAL SEMINARY,

By its attorney, DAVID FALES.

DAVID FALES,
Att'y for Objectors.

SCHEDULE "A."

1.

Lot ten (10) and east ½ of lot eleven (11), in block forty-six (46) in canal trustees' subdivision of section seven (7) township 39, north, range 14, east of the 3rd P. M.

2.

Lots 5 and 6 in block 3 in Page and Woods' subdivision of block 50, in canal trustees' subdivision, section 7 township 39, north range 14 east of 3rd P. M. being also lots 1, 2, 3, and 4, in sublots 5 and 6 in lot 3 in block 50 canal trustees' subdivision in section 7 township 39, north range 14 east of 3rd P. M.

3.

Also sublot 1, of a subdivision by E. J. Lewis of lots 1, 2, 3 and 4 in block 16 in Ashland Second addition to Chicago.

4.

Also sublot 1, in assessors' subdivision of lots 9 and 10 in Bronson's addition to Chicago, beginning at northwest corner of lot 9 running south on west line of said lot 9, 81.70 feet, thence

19 east 156 feet to east line of lot 10, thence north on said east line 81.70 feet, more or less, to the northeast corner of said lot 10; thence west — place of beginning.

5.

Also lots 16, 17, 19, 20, 21, 23, 24, 25 and 26, in block 23, in J. W. Scoville's subdivision of section 7, township 39, north range 13 east of 3rd P. M. (being in James W. Scoville's subdivision of the west ½ of the northeast ¼ of said section 7).

6.

Also lots 23, 24, 25, 26 and 27, in block 206 in Maywood, in section- 2, 11 and 14, township 39 north range 12 east of 3rd P. M.

7.

Also the east ten (10) acres of the south 30 acres of the west ½ of the northwest ¼ of section 28, township 40, north range 13, east of 3rd P. M.

8.

Lots 1, 2 and 3, in block 1, in Western addition of section 15, township 39 north range 12 east of 3rd P. M.

9.

Lots 12 in block 6 in Cytraus addition to Argyle in section 8 township 40, north range 14, east of the 3rd P. M. and subdivision of lot 44, Brown's Second addition to Argyle.

10.

Lots 19 and 20 in block 16 Bradish and Wizner's addition in section 24 township 39 north range 12, east of the 3rd P. M.

11.

East 19, 43 feet sublot four (4) assessors' division of lot two (2) and lots three (3) to seven (7) in block sixty-four (64) in the canal trustees' subdivision of section 7, in township 39, north range 14 east of 3rd P. M.

12.

Lots 32, 33, 34, 35 and 36 in block 20 in Bickerdike's addition to Chicago.

20

13.

Also lots 16, 17, 18 and 19 in block 1, in Union Park addition to Chicago.

14.

Also lots 2 and 5 in Eastman's subdivision of part of lots 7 and 8, in circuit court partition of the southwest ¼ of section 8, township 39 north range 14, east of 3rd P. M.; also private alley south and adjoining the said sublot 5, in said Eastman's subdivision described as aforesaid.

15.

The south 14 feet and 3 inches of lot 14 and the north 5 feet and 9 inches of lot 15 in block 9, in Ashland Second addition to Chicago being sublot 4, in lots 12 to 16 in block 9, in section 18 township 39 north range 14 east of 3rd P. M. (Ashland Second addition).

16.

Also sublots 6, 7, and 8 in lots 3 and 4 in block 26 in School Section addition to Chicago in section 16 township 39 north range 14

east of 3rd P. M.; said sublots 6, 7, and 8 being in Collins' subdivision of lots 3 and 4 in block 26 in School Section addition to Chicago.

21 And afterwards to wit: on the 17th day of July A. D. 1901 the following among other proceedings were had by and before said court and entered of record as follows to wit:

In the matter of the application of the county treasurer and *ex officio* collector of the county of Cook, in the State of Illinois, for judgment of sale for the delinquent taxes and special assessments levied and assessed for the year 1900 and previous thereto. 32, general.

This day come- the county treasurer and *ex officio* collector of Cook county Illinois by his attorney and the objector herein by David Fales its attorney and said cause coming on to be heard upon the foregoing application and the objections thereto after a hearing it is ordered by the court that said objections be and are hereby overruled. Whereupon the said objector now here duly excepts and enters herein its motion for a new trial in said cause which motion after a hearing is overruled by the court. Exception by objector, and thereupon it is considered by the court that judgment be and is hereby entered against the property of said objector in favor of the People of the State of Illinois for the amount of taxes interest penalties and costs due thereon.

It is further ordered that the property of said objector be sold as the law directs to satisfy the amount of taxes interest penalties and costs due thereon as aforesaid.

To which judgment of sale the said objector now here duly excepts and prays an appeal to the supreme court of the State of Illinois which is allowed upon said objector depositing with the said county treasurer the amount of taxes for the year 1900 due and payable herein and upon said objector filing herein within 30 days from this date its bill of exceptions and its appeal bond in the
22 penal sum of $250.00 with sureties thereon to be approved by the court.

And afterwards to wit: on the 18th day of July A. D. 1901 there was filed with the clerk of said court a certain bill of exceptions in words and figures as follows, to wit:

STATE OF ILLINOIS, } ss.:
Cook County, }

In the County Court of Cook County, July Term, A. D. 1901.

In the Matter of the Application of SAMUEL B. RAYMOND, County Treasurer and *ex Officio* County Collector of Cook County, for Judgment for Delinquent Taxes for the Year 1900, } No. 3

vs.

THE BOARD OF DIRECTORS OF THE CHICAGO THEOLOGICAL Seminary, Impleaded, &c.

Objections of the Board of Directors of the Chicago Theologica Seminary.

Bill of Exceptions.

Be it remembered, that heretofore, on, to wit Wednesday, Jul seventeenth (17th) A. D. 1901, before the Honorable Richard S Farrand, judge of the county court of Lee county, Illinois, sitting a the said judge of said county court of Cook county, in th
23 absence of Orrin N. Carter judge and at his request, the ob jections of the Board of Directors of the Chicago Theologica Seminary, a corporation, came on for hearing. There appeared fo the said objector David Fales; for the applicant, Edwin W. Sim William F. Struckmann and Frank Shepard.

It was stipulated and conceded in open court that the title to a the property in question described in objections of defendant objecto on the first day of April 1900 was owned by objector and is sti owned by it; that some of the lots are vacant and some are improve and rented to tenants of objector; that all the rentals and incom of all the property described in the objections are used for the objec contemplated in the charter granted to objector by the State of Ill nois, and that all of said parcels and lots were bought by the objecto or given to the objector for the promotion of the objects mentione in the charter; that the objector is the owner of other lots upo which it has constructed buildings wherein is given instruction b professors and instructors to carry out the object designated in it charter, and that the lots occupied by the buildings where said in struction is given are not taxed; that since the grant to it by th State of Illinois of its charter the objector corporation has accepte the same and has expended in the erection and purchase of build ings upon the real estate designated in the objections and upo other lots owned by objector corporation, *to* an amount exceedin $200,000, and that a large number of students have — and ar being instructed by said corporation according to its charter.

The applicant introduced in evidence the collector's warrants fo general taxes for 1900; also the county collector's sworn report delinquent lands and lots delinquent for the general taxes of 190 so far as the same relate to objector's property; also the certificate

publication of notices of application for judgment for such taxes, all of which were read in evidence.

24 It was further stipulated that the county treasurer and *ex officio* county collector had published all necessary notices to give the court jurisdiction of the subject-matter and the parties. It was further agreed that said warrants, reports and certificate of publication need not be herein set out in full, but that the foregoing stipulation of facts represent the facts as they appear from said evidence.

The objector to maintain the issue introduced and read in evidence its charter, entitled, "An act to incorporate the Chicago Theological Seminary," a copy of which, certified by the secretary of State of Illinois, is as follows:

SEC. 1. Be it enacted by the people of the State of Illinois represented in the General Assembly, That Stephen Peet, William Carter, Flavel Bascom, M. A. Jewett, G. W. Parkins, Philo Carpenter, Truman Post, John C. Holbrook, Horace Hobart, John J. Miter Hiram Foote, Joseph Johnston, Harvey D. Kitchell, Alden B. Robbins, Adam S. Kedzie, L. Smith Hobart, Nathan H. Eggleston, Solomon L. Whitney, Jesse Gurnsey, Joseph E. Beebe, Chas. W. Camp, John G. Foote, Richard Hall, Geo. S. F. Savage and their successors be and they hereby are created a body politic and corporate to be styled "The Board of Directors of the Chicago Theological Seminary," and by that name and style to remain, and have perpetual succession with full power to sue and be sued plead and be impleaded to acquire, hold and convey property real and personal, to have and use a common seal, to alter and renew the same at pleasure—to make and alter a constitution and by-laws for the conducting and government of said institution, and fully to do whatever may be necessary to carry out the object of this act of incorporation.

SEC. 2. That the seminary shall be located in or near the city of Chicago. The object shall be to furnish instruction and the means of education to young men preparing for the gospel ministry and the institution shall be equally open to all denominations of

25 Christians for this purpose.

SEC. 3. That the board — directors shall consist of twenty-four members, nine of whom shall constitute a quorum for the transaction of business. The directors shall hereafter be elected in accordance with the provisions of the constitution under which they act, and shall hold their office until their successors are appointed.

SEC. 4. That the board of directors shall have power to appoint an executive committee and such agents as they may deem necessary and such officers, professors, and teachers as the government and instruction of the seminary may require, and prescribe their duties, to remove any of them for sufficient reasons, and to prescribe and direct the course of studies to be pursued in the institution:—also to confer such degrees as are consistent with the objects of the institution.

SEC. 5. That the property of whatever kind or description belonging or appertaining to said seminary shall be forever free and exempt from all taxation for all purposes whatsoever.

SEC. 6. This act to take effect and be in force from and after its passage, and it shall be deemed a public act and shall be construed liberally in all courts for the purpose therein expressed.

THOS. I. TURNER,
Speaker of the House — Rep.
G. KOERNER,
Speaker of Senate.

Approved Feb. 15, 1855.
J. A. MATTERSON.

UNITED STATES OF AMERICA, } ss:
State of Illinois, }

OFFICE OF THE SECRETARY OF STATE.

I, James A. Rose, secretary of state of the State of Illinois, do hereby certify that the foregoing is a true copy of an act entitled "An act to incorporate the Chicago Theological Seminary" approved
26 February 15th 1855, the original of which is now on file in my office.

In witness whereof, I hereunto set my hand and affix the great seal of State, at the city of Springfield, this *eight* day of *June* A. D. *1900.*

[Seal of the State of Illinois.]

JAMES A. ROSE,
Secretary of State.

(U. S. ten-cents revenue stamp affixed, duly cancelled.)

Which was all the evidence offered by either party.

Thereupon the court found issues for the applicant, to which the objector duly excepted.

Thereupon the objector presented the following propositions of law, and asks the court to hold the same.

1.

The court holds as a proposition of law, that clause 5 of the charter of objector, exempts from taxation for the taxes of the year 1900, all lands owned by objector April 1st, 1900, and still owned by it.

2.

The court holds as a proposition of law, that all lands owned by said objector, April 1st, 1900, and still owned by it, are exempt from taxation under the charter of said objector, for the general taxes of the year 1900.

3.

The court holds as a proposition of law, that the revenue act of the State of Illinois, of the year 1872, now in force as amended impairs the obligation of the contract arising from the charter of objector granted to it by the State of Illinois, and accepted by objector, and is a violation of paragraph 1, section 10, article 1, of the Constitution of the United States.

4.

The court holds as a proposition of law, that the revenue
27 act of Illinois of 1872, as amended, and now in force, and this application thereunder of the county treasurer and *ex officio* county collector of Cook county, for judgment for the taxes of 1900, impair the obligation of the contract arising from the charter granted to objector by the State of Illinois and is a violation of paragraph 1, section 10 article 1, of the Constitution of the United States.

5.

The court holds as a proposition of law, that this application of the county treasurer and *ex officio* collector of Cook county for judgment for the taxes of the year 1900, under the revenue act of Illinois of 1872, now in force as amended, and the said revenue act as amended, impair the obligation of contract arising from the charter of objector granted to objector by the State of Illinois, and violate paragraph 1, section 10, article 1, of the Constitution of the United States.

6.

That the general revenue act of the State of Illinois, as in force at the date of the levy of the taxes of 1900, and the action of the officers of the State of Illinois thereunder in levying said taxes, and this application for judgment therefor, were and are in violation of the rights of objector under its charter granted to it by the State of Illinois and impair the obligation of the contract arising therefrom, and are repugnant to the Constitution of the United States.

But the court refuses to hold each and every one thereof, to which the objector then and there duly excepted.

Thereupon the objector entered its motion for a new trial in said cause, which the court overruled and entered judgment against the lands of the objector described in its objections, and overruled the objections of the objector, to which overruling of the motion for a new trial and the objections of objector, and the entry of judgment against the lands of objector described in its objections, the objector then and there duly excepted.

28 And forasmuch as the matters above set forth do not fully appear of record, the objector tenders this its bill of exceptions, and prays that the same may be signed and sealed by the judge of this court, pursuant to the statute in such case made; which is done accordingly, this *seventeenth* day of *July A. D. 1901.*

RICHARD S. FARRAND, [SEAL.]
Acting Judge.

And on, to wit: the 18th day of July A. D. 1901 there was filed with the clerk of said court a certain motion for a new trial in words and figures as follows to wit.

In the County Court of Cook County, July Term, A. D. 1901.

In the Matter of the Application of SAMUEL B. RAYMOND, County Treasurer and *ex Officio* County Collector of Cook County, for Judgment for Delinquent Taxes for the Year 1900,
vs.
THE BOARD OF DIRECTORS OF THE CHICAGO THEOLOGICAL SEMINARY, Impleaded, &c., &c.
} Objections No. 32.

Motion for a New Trial.

Now comes the objectors The Board of Directors of the Chicago Theological Seminary and moves the court to grant a new trial in said cause for the following reasons.

First. The court erred in finding the issues for said appli-
29 cant and against the lands of objector described in its objections.

Second. The court erred in refusing to hold the propositions of law submitted by objector, and each thereof.

Third. The court erred in not holding the lands of objector free and exempt from taxation for the taxes of 1900 under the charter of said objector.

Fourth. The court erred in not holding the revenue act of 1872 approved March 30th 1872, in force July 1st, 1872, entitled "An act for the assessment of property and for the levy and collection of taxes" with its amendments and impairment of the contract between the State of Illinois and objector arising from the charter of objector and a violation of clause 1, section 10, article 1, of the Constitution of the United States.

Fifth. The court erred in not holding that the said revenue act of Illinois of 1872 with its amendments now in force and the application of the said county treasurer and *ex officio* county collector of Cook county for judgment for taxes of the year 1900 thereunder was repugnant to and a violation of clause 1, section 10, article 1, of the Constitution of the United States.

And afterwards to wit on the 29th day of July A. D. 1901, there was filed with the clerk of said court a certain bond in words and figures as follows to wit:

Know all men by these presents that we the Board of Directors of the Chicago Theological Seminary, a corporation organized under the laws of Illinois, and Edson J. Harkness of the county of Cook and State of Illinois, are held and firmly bound unto the People of the State of Illinois, in the penal sum of two hundred and fifty (250) dollars lawful money of the United States, for the pay-
30 ment of which, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly, severally and firmly, by these presents.

Witness our hands and seals, this nineteenth (19th) day of July A. D. 1901.

ne condition of the above obligation is such, that whereas, the
le of the State of Illinois did, on the seventeenth (17th) day of
A. D. 1901, in the county court of Cook county, in the State
said, and of the July term thereof A. D. 1901, recover a judg-
t against the following-described real estate on the application
amuel B. Raymond county treasurer and *ex officio* county col-
r of Cook county for judgment for delinquent taxes for the year
, to wit:

ot ten (10) and east ½ of lot eleven (11) in block forty-six (46) in
l trustees' subdivision of section seven (7) township 39 north
ge 14, east of the 3rd P. M. for the sum of $36.57.

ots 5 and 6 in block 3 in Page & Woods' subdivision of block 50
anal trustees' subdivision section 7, township 39, north range 14,
of 3rd P. M. being also lots 1, 2, 3, and 4 in sublots 5 and 6 in
3, in block 50, canal trustees' subdivision in section 7 township
orth range 14 east of 3rd P. M. for the sum of $502.68.

lso sublot 1, of a subdivision by E. J. Lewis of lots 1, 2, 3 and 4
lock 16, in Ashland's 2nd addition to Chicago in section- 18, 39,
or the sum of $92.32.

lso sublot 1, in assessors' subdivision of lots 9 and 10, in Bron-
's addition to Chicago, beginning at northwest corner of lot 9,
ning south on west line of said lot 9, 81.70 feet, thence east 156
to east line of lot 10, thence north on said east line 81.70 feet
re or less to the northeast corner of said lot 10, thence west to
place of beginning for the sum of $733.81.

Also lots 16, 17, 19, 20, 21, 23, 24, 25 and 26, in block 23,
Scoville's subdivision of section 7, township 39, north range 13
t of 3rd P. M. (being James W. Scoville's subdivision of the west
f the northeast ¼ of said section 7) for the sum of $109.96.

Also lots 23, 24, 25, 26 and 27 in block 206 in Maywood in sections
11 and 14 township 39, north range 12, east of 3rd P. M. for the
n of $17.48.

Also the east ten (10) acres of the south 30 acres of the west ½ of
northwest ¼ of section 28, township 40 north range 13 east of 3rd
M. for the sum of $52.45.

Lots 1, 2, and 3 in block 1, in Western addition of section 15
wnship 39, north range 12, east of 3rd P. M. for the sum of
.43.

Lot 12 in block 6, in Chytraus' addition to Argyle in section 8,
wnship 40 north range 14, east of the 3rd P. M. and subdivis-
n of lot 44 Brown's Second addition to Argyle for the sum of
6.81.

Lots 19 and 20 in block 16 in Bradish and Wizner's addition to
verside in section 24 township 39 north range 12, east of the 3rd
M. for the sum of $3.30.

East 19.43 feet sublot four (4) assessors' division of lot two (2) and
ts three (3) to seven (7) in block sixty-four (64) in the canal trustees'
bdivision of section 7, in township 39, north range 14, east of the
d P. M. for the sum of $76.96.

Lots 32, 33, 34, 35 and 36 in block 20 in Bickerdike's addition to
hicago for the sum of $119.94.

Also lots 16, 17, 18 and 19 in block 1 in Union Park addition to Chicago for the sum of $1541.06.

32 Also lots 2 and 5 in Eastman's subdivision of part of lots 7 and 8 in circuit court partition of the southwest ¼ of section 8, township 39, north range 14, east of 3rd P. M. with private alley south and adjoining the said sublot 5 in said Eastman's subdivision described as aforesaid for the sum of $157.20.

The south 14 feet and 3 inches of lot 14 and the north 5 feet and 9 inches of lot 15 in block 9, in Ashland Second addition to Chicago being sublot 4 in lots 12 to 16 in block 9, in section 18, township 39, north range 14 east of 3rd P. M. (Ashland Second addition) for the sum of $38.17.

Also sublots 6, 7 and 8 in lots 3 and 4, in block 26 in School Section addition to Chicago in section 16, township 39, north range 14 east of 3rd P. M. said sublots 6, 7 and 8 being in Collins' subdivision of lots 3 and 4 in block 26 in School Section addition to Chicago for the sum of six hundred and thirty (630) dollars and eighty-one (81) cents ($630.81) from which said judgment of the said county court of Cook county the said Board of Directors of the Chicago Theological Seminary have prayed for and obtained an appeal to the supreme court of Illinois, and has deposited with the county treasurer of Cook county the amount of said taxes and costs and interest in full.

Now, therefore, if the said The Board of Directors of the Chicago Theological Seminary shall duly prosecute its said appeal with effect and moreover pay the amount of the judgment for costs, rendered and to be rendered, against it in case the said judgment shall be affirmed in said supreme court, and shall pay the amount of taxes finally adjudged against said real estate, then the above obligation to be void, otherwise to remain in full force and virtue.

THE BOARD OF DIRECTORS OF THE
CHICAGO THEOLOGICAL SEMINARY,
[SEAL.] By DAVID FALES, *Vice-Chairman.*
HENRY W. CHESTER, *Treasurer.*
EDSON J. HARKNESS.

33 Approved by me this 29th day of July A. D. 1901
RICHARD S. FARRAND,
Acting Judge.

And afterwards to wit: on the 29th day of July A. D. 1901, the following among other proceedings were had by and before said court — entered of record to wit:

In the matter of the application of the county treasurer and *ex officio* collector of the county of Cook, in the State of Illinois, for judgment of sale for the delinquent taxes and special assessments levied and assessed for the year 1900 and previous thereto. 32, general.

It appearing to the court that the said objector, The Board of Directors of the Chicago Theological Seminary has deposited with the

county collector of Cook county a sum equal to the amount of taxes for the year 1900, on the property described in the objections of objector, with interest and costs, and having presented appeal bond this day filed, which is hereby approved.

It is hereby ordered that appeal be and is hereby allowed objector to the supreme court of the State of Illinois.

STATE OF ILLINOIS, } ss:
County of Cook, }

I, Philip Knopf, clerk of the county court of Cook county, in the State aforesaid, and keeper of the records and files thereof, do hereby certify that the foregoing is a true correct and complete tran-
34 script of the record in the matter of the objections of the Board of Directors of the Chicago Theological Seminary filed to the application of Samuel B. Raymond county treasurer and *ex officio* collector of the county of Cook for judgment and order of sale for the delinquent taxes and special assessments levied and assessed for the year 1900 and prior years. Objections general No. 32. All of which appears from the records and files of my office.

In witness whereof, I have hereunto set my hand and affixed the seal of said county court, at my office, in the city of Chicago, in said county this 22nd day of August A. D. 1901.

[SEAL.]

PHILIP KNOPF,
Clerk of the County Court.

In the Supreme Court of Illinois, October Term, A. D. 1901.

THE BOARD OF DIRECTORS OF THE CHICAGO Theological Seminary, a Corporation, etc., Appellant,
vs.
THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* Samuel B. Raymond, County Treasurer and *ex Officio* County Collector of Cook County, Appellee.
} Appeal from County Court, Cook County.

Assignment of Errors.

And now come- The Board of Directors of the Chicago Theological Seminary, a corporation etc., appellant, by said Fales, its attorney and say- that in the record and proceedings and in rendering judgment aforesaid there is manifest error in this, to wit:

35 I. The finding of the said county court of Cook county is contrary to the law.

II. The finding of the said county court of Cook county is contrary to the evidence.

III. The county court below erred in entering judgment against appellant's lands.

IV. The county court below erred in not holding as exempt from taxation under its charter the lots and lands described in appellant's objections.

V. The court below erred in not sustaining the objections of appellant and in rendering judgment against the lands of appellant described in it- objections.

VI. The court below erred in not holding that by clause five of the charter of this objector granted to it by the State of Illinois, all the property of every kind and description of this objector is exempt from all taxes of every kind and description.

VII. The court erred in not holding that the general revenue act of the State of Illinois passed in the year 1872 with its amendments, being chapter 120 of the Revised Statutes of Illinois, — and was an impairment of the obligation of the contract between the State of Illinois and this objector arising from the said charter and its acceptance by this objector; and in not holding that the general revenue act of the State of Illinois was a violation of clause one section ten article one of the Constitution of the United States.

VIII. The court erred in holding that the general revenue act of the State of Illinois passed in the year 1872 with its amendment now in force being chapter 120 of the Revised Statutes of Illinois under which the said county treasurer and *ex officio* county collector of Cook county sought to obtain judgment against the lands if this objector in this proceeding, did not impair the obligation of said legislative contract between the State of Illinois and this objector arising from the charter granted to it by the State of Illinois; and in holding that the revenue act of Illinois was not a violation
36 of paragraph one, section ten article one of the Constitution of the United States.

IX. The court erred in not holding that the general revenue act of the State of Illinois approved March 30, 1872, entitled "An act for the assessment of property and for the levy and collection of taxes," as amended and in force at the date of the levy of the said taxes and the action of the officers of the State of Illinois thereunder impaired the obligation of the contract between the State of Illinois and this objector arising from section 5 of the charter granted to it by the State of Illinois and in not holding that such revenue act and its amendments *was* repugnant to clause 1, section 10 article 1, of the Constitution of the United States.

X. The court erred in not holding that by the charter of this objector granted to it by the State of Illinois all property of this objector described in its objections filed therein, is free and exempt from all taxes of every kind and description.

XI. The court below erred in refusing the propositions of law submitted by objector and each thereof.

XII. The court below erred in overruling the motion for a new trial of objector &c.

By reason whereof the appellant prays that said judgment may be reversed.

DAVID FALES,
Attorney for Appellant.

J. J. HERRICK, *Of Counsel.*

37 And afterwards to wit: on the 12th day of October A. D. 1901, following proceedings were by said court had and entered of record.

THE BOARD OF DIRECTORS OF THE Chicago Theological Seminary, a Corporation, etc., Appellant, *vs.* THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* Samuel B. Raymond, County Treasurer and *ex Officio* County Collector of Cook County, Appellee.	Appeal from County Court, Cook County.

Now on this day come the parties hereto, and this being one of the days set apart for the call of the docket under the rules of this court, and it appearing to the court that appellant, hath filed herein a duly certified transcript of the record and proceedings of the court below, together with printed abstracts thereof, and briefs and arguments of counsel in support of the errors assigned herein, and entered motion to reverse the judgment and remand said cause and for costs, and the said appellee having entered motion to affirm said judgment and for costs and *procedendo*, and said motions being taken under advisement for final hearing, and the clerk of this court reporting that said cause is now ready to be taken, and said cause is here submitted for the consideration and judgment of the court:

Therefore it is ordered by the court that this cause be and the same is hereby taken under advisement.

38 At a supreme court, begun and held at Springfield on Tuesday, the third day of December in the year of our Lord one thousand nine hundred and one, within and for the State of Illinois.

Present: Jacob W. Wilkin, chief justice. Benjamin D. Magruder, justice, Joseph N. Carter, justice, James H. Cartwright, justice, Carroll C. Boggs, justice, John P. Hand, justice, James B. Ricks, justice, Howland J. Hamlin, attorney general. Charles M. Woods, sheriff.

Attest: CHRISTOPHER MAMER, *Clerk*.

Be it remembered, to wit, on the eighteenth day of December A. D. 1901, the same being in vacation after the term of court aforesaid, the following proceedings were by said court had and entered of record, to wit:

THE BOARD OF DIRECTORS OF THE Chicago Theological Seminary, a Corporation, etc., Appellant,
v.
THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* Samuel B. Raymond, County Treasurer and *ex Officio* County Collector of Cook County, Appellee.
} No. —. Appeal from County Court, Cook —.

And now, on this day, this cause having been argued by counsel, and the court having diligently examined and inspected, as well the record and proceedings aforesaid, as the matters and things therein assigned for error, and being now sufficiently advised of and concerning the premises, for that it appears to the court now here, that neither in the record and proceedings aforesaid, nor in the rendition of the judgment aforesaid, is there anything erroneous, vicious or defective, and that in that record there is no error: Therefore it is considered by the court, that the judgment aforesaid be affirmed in all things, and stand in full force and effect, notwithstanding the said matters and things therein assigned for error. And it is further considered by the court, that the said appellee recover of and from the said appellant his costs by him in this behalf expended, and that he have execution therefor.

39 At a supreme court, begun and held at Springfield on Tuesday the third day of December, in the year of our Lord one thousand nine hundred and one, within and for the State of Illinois.

Present: Jacob W. Wilkin, chief justice, Benjamin D. Magruder, justice, Joseph N. Carter, justice, James H. Cartwright, justice, Carroll C. Boggs, justice, John P. Hand, justice, James B. Ricks, justice, Howland J. Hamlin, attorney general. Charles M. Woods, sheriff.

Attest: CHRISTOPHER MAMER, *Clerk.*

Be it remembered, that afterwards, to wit, on the eighteenth day of December, 1901, the opinion of the court was filed in the words and figures following, to wit:

THE BOARD OF DIRECTORS OF THE Chicago Theological Seminary
vs.
THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.*
} No. 2070. Error to —. Appeal from County Court, Cook —.

40 Docket No. 2070—Agenda 36—Northern Div.—Oct., 1901.

BOARD OF DIRECTORS CHICAGO THEO. SEM.
v.
PEOPLE *ex Rel.*

Mr. Justice Carter delivered the opinion of the court:

This is an appeal from a judgment ordering the sale of lands of appellant returned as delinquent for the non-payment of taxes for

the year 1900. It was claimed by appellant that its said lands were exempt from taxation by the act incorporating it. These lands were not used in connection with appellant's seminary, as a part of the seminary grounds, but were in part vacant and in part improved, yielding rents for its support. In *People ex rel. v. Chicago Theological Seminary*, 174 Ill. 177, and in *Chicago Theological Seminary v. People ex rel.* 189 *id.* 439, the precise question here involved, and between the same parties, was decided adversely to appellant. In those cases we held that the provision in appellant's charter that "the property, of whatever kind or description, belonging or appertaining to said seminary, shall be forever free and exempt from all taxation for all purposes whatsoever," refers only to property used in immediate connection with the seminary, and does not include other property which may be owned, held or rented by the corporation as an investment, even though the income derived therefrom is used for the support of appellant's school. Those cases are decisive of this, and the judgment of the county court will be affirmed.

Judgment affirmed.

41 STATE OF ILLINOIS, } ss:
Supreme Court, }

I, Christopher Mamer, elected clerk of the supreme court, in and for the northern grand division of the State of Illinois, and keeper of the records and seal thereof, do hereby certify that the foregoing is a true copy of the opinion of the said supreme court in the above-entitled cause of record in my office.

This copy is not to operate as a mandate in any event. Mandate will be issued only on request and payment of costs.

In testimony whereof, I have set my hand and affixed the seal of the said supreme court at Springfield, this 4th day of January A. D. 1902.

[Seal of the Supreme Court, State of Illinois, Aug. 23, 1818.]

CHRISTOPHER MAMER,
Clerk of the Supreme Court.

42 In the Supreme Court of Illinois.

THE BOARD OF DIRECTORS OF THE CHICAGO Theological Seminary, Appellant,
vs.
THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* Samuel B. Raymond, County Treasurer and *ex Officio* County Collector of Cook County, Illinois, Appellee.

Appeal from the County Court of Cook County.

I do hereby certify that in the above-entitled cause there was drawn in question in said supreme court of the State of Illinois, the validity of a statute of the State of Illinois, being the general revenue act of the State of Illinois, approved March 30, 1872, and in force July 1, 1872, entitled: "An act for the assessment of property

and for the levy and collection of taxes," with its amendments, on the ground that said general revenue act of the State of Illinois impaired the obligation of the contract arising from the charter granted to said The Board of Directors of the Chicago Theological Seminary, the appellant, by the State of Illinois, and was repugnant to the Constitution of the United States, and that the decision of said supreme court of the State of Illinois was in favor of the validity of said statute.

JACOB W. WILKIN,
Chief Justice of the Supreme Court of the State of Illinois.

43 And afterwards, to wit: on the fifth day of February A. D. 1902 there was filed in the office of the clerk of said court a certain petition for writ of error, order allowing same, and bond, which said petition, order and bond are in the words and figures following, viz:

44 In the Supreme Court of Illinois.

THE BOARD OF DIRECTORS OF THE Chicago Theological Seminary, Appellant, *vs.* THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* Samuel B. Raymond, County Treasurer and *ex Officio* County Collector of Cook County, Illinois, Appellee.	Appeal from the County Court of Cook County.

Petition of the Board of Directors of the Chicago Theological Seminary for allowance of writ of error from the Supreme Court of the United States to the supreme court of the State of Illinois.

To the Honorable Jacob W. Wilkin, chief justice of the supreme court of the State of Illinois:

Now comes the Board of Directors of the Chicago Theological Seminary, a corporation, by David Fales and John J. Herrick, its attorneys, and shows to the chief justice of the supreme court of the State of Illinois that, in the record and proceedings and also in the rendition of the judgment in a suit between said The Board of Directors of the Chicago Theological Seminary, appellant, and The People of the State of Illinois *ex rel.* Samuel B. Raymond, county treasurer and *ex officio* county collector of Cook county, Illinois, appellee, lately pending in the supreme court of the State of Illinois, being the highest court of law or equity of the said State in which a decision could be had in said suit, and in which a final judgment was rendered against it on the eighteenth (18th) day of December A. D. 1901, in said suit, as appears by the record now remaining in said supreme court of the State of Illinois, the validity of a statute of the State of Illinois, being the general revenue act of

the State of Illinois, approved March 30 1872, and in force July 1, 1872, entitled: "An act for the assessment of property and for the levy and collection of taxes," with its amendments, was drawn in question in said suit by said The Board of Directors of
45 the Chicago Theological Seminary, on the ground that said general revenue act of the State of Illinois impaired the obligation of the contract arising from the charter granted to said The Board of Directors of the Chicago Theological Seminary by the State of Illinois, and was repugnant to the Constitution of the United States, and that the decision of said supreme court of the State of Illinois was in favor of the validity of said statute; that in said suit the validity of the authority exercised by the officers of the State of Illinois under said general revenue act, in levying the taxes for which judgment was rendered in said suit, and in rendering said judgment, was also drawn in question in said suit by said The Board of Directors of the Chicago Theological Seminary, on the ground that said authority exercised under said statute impaired the obligation of the contract arising from the charter granted to the said The Board of Directors of the Chicago Theological Seminary by the State of Illinois, and was repugnant to the Constitution of the United States and that the decision of the supreme court of the State of Illinois was in favor of the validity of said authority so exercised under said act; that certain rights and privileges were also claimed under the Constitution of the United States by said The Board of Directors of the Chicago Theological Seminary, and that said rights and privileges were specially set up and claimed under said Constitution, and that said supreme court of the State of Illinois erroneously decided against said rights of said The Board of Directors of the Chicago Theological Seminary.

From all of which said The Board of Directors of the Chicago Theological Seminary alleges that it appears in said record and proceedings in said suit, that manifest error has occurred, to the great damage of said The Board of Directors of the Chicago Theological Seminary.

Wherefore, said The Board of Directors of the Chicago Theological Seminary prays an allowance of a writ of error from the Supreme Court of the United States to the supreme court of the
46 State of Illinois, that the said record may be reviewed and the said error therein corrected, and speedy justice done in the premises, and that a citation may be issued herein pursuant to law and according to the usual course and practice in such cases.

And your petitioner will ever pray, etc.

DAVID FALES &
JOHN J. HERRICK,
Attorneys for Petitioner, The Board of Directors of the Chicago Theological Seminary.

The writ of error herein prayed for is hereby allowed this 3rd day of February, A. D. 1902, to operate as a supersedeas upon the plaintiff in error, The Board of Directors of the Chicago Theological

Seminary, filing bond in the penal sum of two thousand dollars ($2,000), with Edson J. Harkness as surety.

JACOB W. WILKIN,
Chief Justice of the Supreme Court of the State of Illinois.

47 *Bond.*

Know all men by these presents, that we, *The Board of Directors of the Chicago Theological Seminary*, a corporation, as principal, and *Edson J. Harkness*, of Chicago, Illinois, as surety, are held and firmly bound unto *the People of the State of Illinois*, in the penal sum of *two thousand dollars ($2,000)*, to be paid to said The People of the State of Illinois, for the payment of which, well and truly to be made, we said The Board of Directors of the Chicago Theological Seminary, for itself, its successors and assigns, and the said Edson J. Harkness, his heirs and personal representatives, bind ourselves personally and jointly and severally, firmly by these presents.

Sealed with our seals and dated this — day of February, in the year of our Lord *one thousand nine hundred and two.*

Whereas the above-named The Board of Directors of the Chicago Theological Seminary has prosecuted a writ of error in the Supreme Court of the United States to reverse the judgment rendered on the *18th* day of *December, A. D. 1901*, in an action entitled "*The Board of Directors of the Chicago Theological Seminary*, appellant, *vs. The People of the State of Illinois, ex rel. Samuel B. Raymond, county treasurer and ex officio county collector of Cook county, Illinois*, appellee," against said The Board of Directors of the Chicago Theological Seminary, by the supreme court of the State of Illinois, in a suit lately pending in said court between said The Board of Directors of the Chicago Theological Seminary, as appellant, and said The People of the State of Illinois, *ex rel.* Samuel B. Raymond, county treasurer and *ex officio* county collector of Cook county, Illinois, as appellee:

Now, therefore, the condition of this obligation is such that if the above-named The Board of Directors of the Chicago Theological Seminary shall prosecute its writ of error to effect, and answer all damages and costs if it fail to make good its plea, then the above obligation to be void, otherwise to remain in full force and virtue.

48 THE BOARD OF DIRECTORS OF THE CHICAGO THEOLOGICAL SEMINARY,
[SEAL.] By DAVID FALES, *Its Vice-Chairman.*
EDSON J. HARKNESS. [SEAL.]

Attest: GEORGE S. F. SAVAGE, *Its Secretary.*

Approved by chief justice of the supreme court of the State of Illinois.

JACOB W. WILKIN,
Chief Justice of the Supreme Court of the State of Illinois.

49 In the Supreme Court of the United States.

THE BOARD OF DIRECTORS OF THE CHICAGO Theological Seminary, Plaintiff in Error,
vs.
THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* Samuel B. Raymond, County Treasurer and *ex Officio* County Collector of Cook County, Illinois, Defendant in Error.

Writ of Error to the Supreme Court of the State of Illinois.

Assignment of Errors.

And now comes the plaintiff in error, The Board of Directors of the Chicago Theological Seminary, by David Fales and John J. Herrick, its attorneys, and says that in the record and proceedings in the above-entitled cause, there is manifest error in this, to wit:

I.

That by clause 5 of the charter of plaintiff in error, granted to it by the State of Illinois, all property of every kind and description of the plaintiff in error was exempt from all taxes of every kind and description, and that the general revenue act of the State of Illinois, approved March 30, 1872, and in force July 1, 1872, entitled: "An act for the assessment of property and for the levy and collection of taxes," with its amendments, under which the said judgment of the county court of Cook county, Illinois, in said cause, against the lands of the plaintiff in error was rendered, was an impairment of the obligation of the contract between the State of Illinois and this
50 plaintiff in error, arising from said charter, and that the said general revenue act of the State of Illinois violated clause 1, section 10, article 1, of the Constitution of the United States, and that, by reason thereof, the said supreme court of Illinois erred in rendering judgment against the plaintiff in error.

II.

That by clause 5 of the charter of plaintiff in error, granted to it by the State of Illinois, all property of every kind and description of the plaintiff in error was exempt from all taxes of every kind and description, and that the general revenue act of the State of Illinois, approved March 30, 1872, and in force July 1, 1872, entitled: "An act for the assessment of property and for the levy and collection of taxes," with its amendments, under which the said judgment of the county court against the lands of the plaintiff in error was rendered, was an impairment of the obligation of the contract between the State of Illinois and this plaintiff in error, arising from said charter, and that the said general revenue act of the State of Illinois violated clause 1, section 10, article 1, of the Constitution of the United States, and that, by reason thereof, the said supreme court of Illinois erred in rendering judgment against the plaintiff in error.

III.

That the said supreme court of Illinois erred in not holding that the charter of the said plaintiff in error, granted to it by the State of Illinois, exempted from taxation, under the laws of the State of Illinois, the property of the plaintiff in error, against which judg-
51 ment was rendered by the county court of Cook county, Illinois, in said cause, and that, by reason thereof, the general revenue act of the State of Illinois, approved March 30, 1872, and in force July 1, 1872, entitled: "An act for the assessment of property and for the levy and collection of taxes," with its amendments, under which the taxes for which said judgment was rendered were levied, and the action of the officers of the State of Illinois thereunder, impaired the obligation of the contract between the State of Illinois and the plaintiff in error arising from the charter granted to the plaintiff in error by the State of Illinois, and was thereby repugnant to the Constitution of the United States, and in not reversing said judgment of the said county court of Cook county.

IV.

That the said supreme court of Illinois erred in not holding that the charter of the said plaintiff in error, granted to it by the State of Illinois, exempted from taxation, under the laws of the State of Illinois, the property of the plaintiff in error, against which judgment was rendered by the county court of Cook county, Illinois, in said cause, and that, by reason thereof, the general revenue act of the State of Illinois, approved March 30, 1872, and in force July 1, 1872, entitled: "An act for the assessment of property and for the levy and collection of taxes," with its amendments, under which the taxes for which said judgment was rendered were levied, and the action of the officers of the State of Illinois thereunder, impaired the obligation of the contract between the State of Illinois and the plaintiff in error arising from the charter granted to the plaintiff in error by the State of Illinois, and was thereby repugnant to
52 the Constitution of the United States, and in not reversing said judgment of the said county court of Cook county.

V.

That said general revenue act of the State of Illinois, as in force at the date of the levy of the taxes (of 1900) for which judgment was rendered in said suit in the county court of Cook county, Illinois, and of said judgment, and the action of the officers of the State of Illinois thereunder in levying said taxes, and in rendering said judgment, were in violation of the rights of the plaintiff in error under its charter granted to it by the State of Illinois, and impaired the obligation of the contract arising therefrom, and, were repugnant to the Constitution of the United States, and that, by reason thereof, the said supreme court of Illinois erred in not reversing the judgment against the plaintiff in error entered by the said county court of Cook county.

VI.

That said supreme court of Illinois erred in deciding that the charter of the plaintiff in error did not exempt from taxation, under the revenue law of Illinois, the property of plaintiff in error, against which judgment was rendered by the county court of Cook county, Illinois, in said suit, and that said general revenue act of the State of Illinois, under which such judgment was rendered, did not impair the obligation of said contract arising from said charter, and was not repugnant to the Constitution of the United States.

53 VII.

That the general revenue act of the State of Illinois approved March 30, 1872, and in force July 1, 1872, entitled: "An act for the assessment of property and for the levy and collection of taxes," as amended and in force at the date of the levy of the said taxes for which the judgment of the county court of Cook county, Illinois, in said cause was rendered against the lands of plaintiff in error in this proceeding, and of said judgment of said county court, and the action of the officers of the State of Illinois thereunder, impaired the obligation of the contract between the State of Illinois and the plaintiff in error, arising from section 5 of the charter of plaintiff in error granted to it by the State of Illinois, and was repugnant to clause 1, section 10, article 1, of the Constitution of the United States, and that, by reason thereof, the said supreme court of Illinois erred in rendering judgment against the plaintiff in error and in not reversing the judgment of the said county court of Cook county against the plaintiff in error.

VIII.

That the said general revenue act of the State of Illinois, approved March 30, 1872, and in force July 1, 1872, entitled: "An act for the assessment of property and for the levy and collection of taxes," with its amendments, and the different steps taken thereunder to impose the taxes on the lands of plaintiff in error, for which judgment was rendered by said county court of Cook county, Illinois,
54 impaired the obligation of the contract between the State of Illinois and this plaintiff in error arising from the charter granted this plaintiff in error by the State of Illinois, and were and are in violation of clause 1, section 10, article 1 of the Constitution of the United States, and that, by reason thereof, the said supreme court of Illinois erred in rendering judgment against the plaintiff in error and in not reversing the said judgment of the said county court of Cook county.

IX.

That the said supreme court of Illinois erred in not holding that the general revenue act of the State of Illinois, approved March 30, 1872, and in force July 1, 1872, entitled "An act for the assessment of property and for the levy and collection of taxes," with its amendments, under which the judgment of said county court of Cook county,

Illinois, in said cause, against the lands of the plaintiff in error was rendered, was an impairment of the obligation of the contract between the State of Illinois and this plaintiff in error, contained in clause 5 of the charter of plaintiff in error, granted to it by the State of Illinois, and, for that reason, repugnant to the Constitution of the United States, and in not reversing said judgment of said county court of Cook county because of said error.

X.

That the said supreme court of Illinois erred in not reversing the judgment of the county court of Cook county, Illinois, in favor of the defendant in error and against the plaintiff in error.

XI.

That said supreme court of Illinois erred in rendering judg-
55 ment in favor of said defendant in error.

Wherefore, the plaintiff in error, The Board of Directors of the Chicago Theological Seminary, prays that the judgment of said supreme court of Illinois may be reversed by this honorable court.

DAVID FALES &
JOHN J. HERRICK,
Attorneys for Plaintiff in Error.

Endorsed on cover: File No. 18,439. Illinois supreme court. Term No. 265. The Board of Directors of the Chicago Theological Seminary, plaintiff in error, *vs.* The People of the State of Illinois, *ex rel.* Samuel B. Raymond, county treasurer and *ex officio* county collector of Cook county, Illinois. Filed March 5th, 1902.